

**CITY COUNCIL  
ATLANTA, GEORGIA**

A Resolution

By: Finance/Executive Committee

**04-*R*-0469**

**A RESOLUTION TO OPPOSE SB 613 WHICH  
PROPOSES TO FREEZE ASSESSED VALUES FOR  
HOMESTEADED PROPERTY IN THE CITY OF  
ATLANTA.**

WHEREAS, SB 613 proposes to create a floating homestead exemption in the City of Atlanta for City of Atlanta ad valorem taxes which would increase every year to offset any increase in the assessed values of said property, effectively freezing the taxable assessed value at 2003 levels; and

WHEREAS, SB 613 is estimated to cost the City of Atlanta \$4.3 million in 2005, and an additional \$2 million each year in subsequent years; and

WHEREAS, the City of Atlanta already has a floating homestead exemption for low income seniors, thereby alleviating tax pressure on this most vulnerable group; and

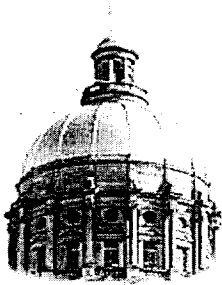
WHEREAS, blanket tax freeze proposals unduly impact local governments' primary revenue stream and compromise the ability of local governments to maintain and improve service delivery for growing constituencies; and

WHEREAS, blanket tax freeze proposals result in similarly situated taxpayers paying widely divergent amounts of taxes based solely upon when they moved into a neighborhood, potentially violating the principle of equal protection.

NOW THEREFORE, BE AND IT IS HEREBY RESOLVED BY THE COUNCIL OF THE CITY OF ATLANTA as follows:

Section 1: That the 2004 Georgia General Assembly is urged to oppose SB 613.

Section 2: That the Municipal Clerk is hereby directed to forward copies of this Resolution to the Governor, Lieutenant Governor and all members of the 2004 Georgia General Assembly.



# Georgia General Assembly

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04 LC 18 3255

Senate Bill 613

By: Senators Zamarripa of the 36th, Levetan of the 40th, Adelman of the 42nd and Tanksley of the 32nd

## A BILL TO BE ENTITLED AN ACT

To provide for a homestead exemption from City of Atlanta ad valorem taxes for municipal purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
GEORGIA:

### SECTION 1.

(a) As used in this Act, the term:

(1) "Ad valorem taxes for municipal purposes" means all municipal ad valorem taxes for municipal purposes levied by, for, or on behalf of the City of Atlanta, including, but not limited to, ad valorem taxes

to pay interest on and to retire municipal bonded indebtedness.

(2) "Base year" means:

(A) The 2003 taxable year with respect to an exemption under this Act which is first granted to a person on that person's homestead in the 2005 taxable year or who reapplies for and is granted such exemption in the 2006 taxable year solely because of a change in ownership to a joint tenancy with right of survival; or

(B) In all other cases, the taxable year immediately preceding the taxable year in which the exemption under this Act is first granted to the most recent owner of such homestead.

(3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that it shall include only the primary residence and not more than five contiguous acres of land immediately surrounding such residence.

(b) Each resident of the City of Atlanta is granted an exemption on that person's homestead from City of Atlanta ad valorem taxes for municipal purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of that homestead. This exemption shall not apply to taxes assessed on improvements to the homestead or additional land that is added to the homestead after January 1 of the base year. If any real property is removed from the homestead, the base year assessed value shall be recalculated accordingly. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c) The unremarried surviving spouse of the person who has been granted the exemption provided for in subsection (b) of this section shall continue to receive the exemption provided under subsection (b) of this section, so long as that unremarried surviving spouse continues to occupy the home as a residence and homestead.

(d) A person shall not receive the homestead exemption granted by subsection (b) of this section unless the person or person's agent files an application with the governing authority of the City of Atlanta, or the designee thereof, giving such information relative to receiving

such exemption as will enable the governing authority of the City of Atlanta, or the designee thereof, to make a determination regarding the initial and continuing eligibility of such owner for such exemption. The governing authority of the City of Atlanta, or the designee thereof, shall provide application forms for this purpose.

(e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year as long as the owner occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (d) of this section, it shall not be necessary to make application thereafter for any year and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under subsection (b) of this section to notify the governing authority of the City of Atlanta, or the designee thereof, in the event that person for any reason becomes ineligible for that exemption.

(f) The exemption granted by subsection (b) of this section shall not apply to or affect state ad valorem taxes, county ad valorem taxes for county purposes, or county or independent school district ad valorem taxes for educational purposes. The homestead exemption granted by subsection (b) of this section shall be in addition to and not in lieu of any other homestead exemption applicable to municipal ad valorem taxes for municipal purposes.

(g) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2005.

## **SECTION 2.**

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal election superintendent of the City of Atlanta shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Atlanta for approval or rejection. The municipal election superintendent shall conduct that election on the date of the November, 2004, general election and shall issue the call and conduct that election as provided by general law. The municipal superintendent shall cause the date

and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Fulton County. The ballot shall have written or printed thereon the words:

- "( ) YES Shall the Act be approved which provides a homestead exemption from City of Atlanta ad  
( ) NO valorem taxes for municipal purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead?"

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2005. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by the City of Atlanta. It shall be the municipal election superintendent's duty to certify the result thereof to the Secretary of State.

### **SECTION 3.**

Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

### **SECTION 4.**

All laws and parts of laws in conflict with this Act are repealed.

RCS# 5553  
3/15/04  
4:13 PM

Atlanta City Council

Regular Session

04-R-0469

OPPOSE SB 613 PROPOSES T/FREEZE ASSESSED  
VALUES FOR HOMESTEAD PROPERTY IN ATLANTA  
ADOPT

YEAS: 2  
NAYS: 10  
ABSTENTIONS: 0  
NOT VOTING: 1  
EXCUSED: 1  
ABSENT 2

*Defeated*

N Smith	N Archibong	E Moore	N Mitchell
N Starnes	N Fauver	B Martin	N Norwood
N Young	N Shook	Y Maddox	N Willis
B Winslow	N Muller	Y Boazman	NV Woolard

04-R-0469

(Do Not Write Above This Line)

A RESOLUTION  
BY FINANCE/EXECUTIVE COMMITTEE

A RESOLUTION TO OPPOSE SB 613  
WHICH PROPOSES TO FREEZE  
ASSESSED VALUES FOR  
HOMESTEADED PROPERTY IN THE  
CITY OF ATLANTA

FILED

FILED BY  
CITY COUNCIL

MAR 15 2004

Roll Call Vote of 2 yeas and  
10 nays on the  
Motion to Adopt  
Subsequently

- ☐ CONSENT REFER  
☐ REGULAR REPORT REFER  
☐ ADVERTISE & REFER  
☐ 1st ADOPT 2nd READ & REFER  
☐ PERSONAL PAPER REFER

Date Referred  
Referred To:  
Date Referred  
Referred To:  
Date Referred  
Referred To:  
Date Referred  
Referred To:

First Reading

Committee \_\_\_\_\_  
Date \_\_\_\_\_  
Chair \_\_\_\_\_  
Referred To \_\_\_\_\_

File of 2/28/04  
3-28-04

Action  
Chair \_\_\_\_\_  
Fav, Adv, Hold (see rev. side)  
Other \_\_\_\_\_

Members

C. T. Martin  
Hendrick Shuck  
Darius M. Williams

Refer To

Committee

Date

Chair

Action

Fav, Adv, Hold (see rev. side)  
Other \_\_\_\_\_

Members

Refer To

FINAL COUNCIL ACTION

- ☐ 2nd ☐ 1st & 2nd ☐ 3rd  
☐ Consent ☐ V Vote ☒ RC Vote

CERTIFIED

CERTIFIED  
MAR 15 2004

ATLANTA CITY COUNCIL PRESIDENT  
Lester M. Hubbard

CERTIFIED  
MAR 15 2004

Ronald L. Burdette  
MUNICIPAL CLERK

MAYOR'S ACTION